



**COUNTY OF LOS ANGELES  
TREASURER AND TAX COLLECTOR**



**MARK J. SALADINO**  
TREASURER AND TAX COLLECTOR

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November 19, 2002

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**RECOMMENDATION TO AUTHORIZE A PILOT PROGRAM FOR  
THE COLLECTION OF PROPERTY TAXES AT AN ADDITIONAL  
LOCATION WITHIN THE COUNTY  
(FIFTH DISTRICT) (3 VOTES)**

**IT IS RECOMMENDED THAT YOUR BOARD:**

1. Authorize the Treasurer and Tax Collector to continue a pilot program for County staff to collect property taxes from 8:00 a.m. to 5:00 p.m., Monday through Friday, during the period of December 2, 2002, through and including December 10, 2002, at the Assessor's Office, 251 East Avenue K6, Lancaster, California.
2. Designate the Assessor's Office, 251 East Avenue K6, Lancaster, California as an additional site within Los Angeles County for the collection of property tax payments for the pilot program.

**PURPOSE/JUSTIFICATION OF THE RECOMMENDED ACTION**

Revenue and Taxation Code Section 2613 provides that "...all taxes on the secured roll shall be paid at the tax collector's office unless the board of supervisors, upon recommendation of the tax collector and on or before the day when payments may be made, orders that taxes be collected in any other or additional location within the county."

The purpose of this letter is to recommend that a property tax collection pilot program be continued in the North County and to request the Board to designate the Assessor's Office, 251 East Avenue K6, Lancaster, California, as an additional tax collection site for this purpose.

Taxpayers seeking to receive a receipt for the payment of their property taxes must travel to the Kenneth Hahn Hall of Administration in downtown Los Angeles to make their payment. While the vast majority of taxpayers make their payments by mail and use their cancelled checks as proof of payment, a number of constituents have requested a more convenient location to make their payment and obtain a receipt. North County taxpayers have requested this option because of their distance from downtown Los Angeles.

With your Board's approval, the pilot program was moved from the Lancaster Main Bank of America branch to the Assessor's Office for the second installment taxes in April 2002. The Tax Collector staff was reduced to two cashiers who coordinated their efforts with the Assessor Public Service staff to provide seamless public service to the taxpayers who had questions about their property and to pay their tax bill in a single location. The move from the bank branch to the Assessor's office was well received by the public. As a result, with the agreement of the Assessor, I am recommending that the pilot program be continued and your Board designate the Assessor's Office in Lancaster as an additional site for the collection of property taxes during the December 2002 tax season. As was the case in the initial pilot, only tax payments made by check and accompanied by the payment stub will be accepted at this location.

**Implementation of Strategic Plan Goals:**

This action is consistent with the Countywide Strategic Plan Goal of Service Excellence in that it provides a seamless service delivery for the taxpaying public in the North County.

**FISCAL IMPACT/FINANCING**

No fiscal impact from this action.

S&EB expenditures and minor Services and Supplies costs associated with this pilot program will be absorbed within the Treasurer and Tax Collector's 2002-03 Adopted Budget.

**FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

None

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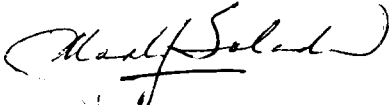
**IMPACT ON CURRENT SERVICES**

Temporary service personnel will be used to backfill permanent staff temporarily assigned to the Lancaster tax collection pilot program as needed. No impact on current services will be experienced.

**CONCLUSION**

Instruct the Executive Officer/Clerk of the Board to return one (1) adopted/stamped Board letter to the Treasurer and Tax Collector.

Respectfully submitted,



MARK J. SALADINO  
Treasurer and Tax Collector

MJS:MO

c: Assessor  
Chief Administrative Officer  
County Counsel  
Executive Officer, Board of Supervisors  
Auditor-Controller